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Mail Stop Amendment,
Commissioner for Patents,
P.O. Box 1450,
Alexandria, VA 22313-1450 on
January 18, 2006

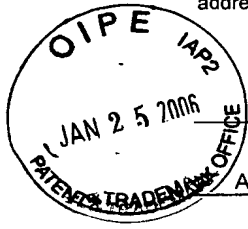
Date of Deposit

Anthony P. Curtis, Ph.D., Reg. No. 46,193

Name of applicant, assignee or
Registered Representative

Signature

Date of Signature



Our Case No. 9281-4591

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Naoya Hasegawa

Serial No. 10/655,942

Filing Date: September 5, 2003

For: Tunneling Magnetoresistive Element And
Method Of Manufacturing The Same

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)
)
) Examiner: Paul Kim
)
) Group Art Unit No.: 3729
)
)

Response to Election Requirement

Mail Stop AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Election Requirement dated November 21, 2005, please
amend the application as follows:

Amendments to the Specification begin on page 2 of this paper.

A listing of the Claims begin on page 3 of this paper.

Remarks begin on page 9 of this paper.